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NASA Policy Directive

COMPLIANCE IS MANDATORY

NPD 9501.11

Effective Date: October 27,
2010

Expiration Date: October 27,
2015

[Printable Format \(PDF\)](#)

Request Notification of Change

(NASA Only)

Subject: NASA Contractor Financial Management Reporting System

Responsible Office: Office of the Chief Financial Officer

1. POLICY

It is NASA's policy to obtain and provide reliable and timely information to support the management of programs and financial reporting requirements. This NASA Policy Directive (NPD) describes NASA policy for providing project management with data necessary to assess contractor performance and for obtaining vital accounting and budget information:

a. The NASA Contractor Financial Management Reports, NASA Forms (NF) 533M and 533Q, are the primary medium for contractor reporting on cost planning, performance, and control for cost-type, price redetermination, and fixed-price incentive contracts. The reports provide the following:

(1) Correlated information for NASA project management evaluation of contractor cost reporting, as it relates to schedule and technical performance, for contractor workforce analysis and for variance analysis and corrective action planning and implementation.

(2) Actual and projected data necessary for ensuring that contractor performance is realistically planned and supported by financial and human resources.

(3) Information necessary for accruing costs into the NASA accounting system, as set forth in the NASA Procedural Requirements (NPR) 9060.1, Cost Accruals.

b. Reporting requirements necessary for the management and surveillance of a project and oversight of a contract shall be determined as early as possible in the project planning stage, by all organizations that will play a role in monitoring the contract during the performance period.

(1) The cognizant procurement, technical, project, property management, financial, and

resources management offices shall be a part of the reporting structure development, approval, and contract administration process.

(2) The NF-533 reporting criteria shall be established prior to solicitation release and will be included in the solicitation and the contract.

(3) These requirements shall be developed in accordance with NPR 9501.2, NASA Contractor Financial Management Reporting.

c. Reporting categories shall be consistent with the approved work breakdown structure, established at an agreed-upon level of that structure and designed to facilitate accounting for costs in accordance with NASA's Structure Management.

d. Instructions for reporting are covered in NPR 9501.2 and on the reverse side of the NF-533 reports.

e. The NASA Federal Acquisition Regulation (FAR) Supplement (NFS) sets forth the standard contract clauses for NASA contractor financial management reporting. Requests for deviations from the financial management reporting provisions of the NFS will be submitted for approval in accordance with NFS, 48 C.F.R. Chapter 18, Subpart 1801.471. The concurrences of the NASA Deputy Chief Financial Officer and the Official-in-Charge of the cognizant Headquarters Mission Directorate must be obtained prior to approval of any deviation request.

2. APPLICABILITY

This instruction applies to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

3. AUTHORITY

a. 31 U.S.C. 3512, Subsections 112(b) and 113(b) of the Accounting and Auditing Act of 1950, Public Law 81-784, as amended.

b. 31 U.S.C. 3515, Section 303(a) of the Chief Financial Officers Act of 1990, as amended.

c. 42 U.S.C. 2473(c)(5), Section 203(c)(5) of the National Aeronautics and Space Act of 1958, as amended.

4. APPLICABLE DOCUMENTS

a. NFS, 48 C.F.R, Chapter 18.

b. NPR 9060.1, Cost Accruals.

c. NPR 9501.2, NASA Contractor Financial Management Reporting.

5. RESPONSIBILITY

- a. The NASA Chief Financial Officer (CFO) shall maintain overall management responsibility for the NASA Contractor Financial Management Reporting System.
- b. The NASA Deputy Chief Financial Officer (DCFO) shall be responsible for the development, implementation, and maintenance of the NASA Contractor Financial Management Reporting System.
- c. NASA Center Directors shall be responsible for effective coordination and implementation of the NASA Contractor Financial Management Reporting System and use of the report data among procurement, property management, financial, resources, technical, and project managers at their respective Centers. The Executive Director of the Office of Headquarters Operations has corresponding responsibility for NASA Headquarters' contracts.
- d. NASA Center CFOs shall be the focal point for NASA Contractor Financial Management Reporting issues at their respective Centers.
 - (1) Center CFOs shall be responsible for establishing adequate controls, procedures, and metrics to ensure that the contractors NF 533 reports are timely and accurate.
 - (2) Center CFOs shall review and concur on cost reporting requirements for all contracts meeting the criteria in paragraph 1.5, Chapter 1 of NPR 9501.2, prior to inclusion in the request or proposal.
- e. NASA DCFOs (Finance) shall be responsible for implementing proper procedures to ensure reliable cost accruals.
- f. The Office of Procurement shall ensure the clauses requiring submission of NASA contractor financial management reports are included in the appropriate solicitations and contracts.

6. DELEGATION OF AUTHORITY

None.

7. MEASUREMENTS

None.

8. CANCELLATION

NPD 9501.1H, NASA Contractor Financial Management Reporting System, dated October 7, 2005.

**/s/ Charles F. Bolden, Jr.
Administrator**

ATTACHMENT A: (TEXT)

(URL for Graphic)

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